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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
U. S. Department of Agriculture
NORTH CENTRAL DIVISION**Procedure for the Operation of County Agricultural Conservation Associations in the North Central Region**

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Part I. GENERAL

The purpose of the County Agricultural Conservation Association, hereinafter referred to as "the association," of the County Agricultural Conservation Committee, hereinafter referred to as "the county committee," and of the respective community committees shall be to cooperate with the Secretary of Agriculture of the United States, hereinafter referred to as the "Secretary of Agriculture," the Agricultural Adjustment Administration, the State Agricultural Conservation Committee, hereinafter referred to as "the State committee," and other agencies of the Department of Agriculture in the Agricultural National War Program and in carrying out the provisions of sections 7 to 17, inclusive, of the Soil Conservation and

Domestic Allotment Act, the Agricultural Adjustment Act of 1938, the Federal Crop Insurance Act, the Sugar Act of 1937, and any amendments to such acts, and such other acts of Congress as the Secretary of Agriculture may designate. Neither the association nor the county or community committees shall engage in any other activity.

For procedure for the election of delegates and committeemen for the 1942 Agricultural Conservation Program in the North Central Region see A&F-42-1 issued September 3, 1941.

Part II. COMMITTEES AND OFFICERS

DUTIES OF DELEGATES, COUNTY COMMITTEE, AND COUNTY COMMITTEEMEN

Delegates.—The delegates from the communities within the county are elected for the purpose of meeting in a county convention to elect three members and two alternate members of the county committee at the time and place designated by the State committee and to meet upon call by the State committee.

County committee.—The county committee and county committeemen, subject to the general direction and supervision of the State committee and the Director of the North Central Division, shall be generally responsible for the carrying out of the purposes of the association in the county. County committeemen certifying and approving vouchers are responsible for any improper payment which may be made in connection with such vouchers if such payment is caused solely by improper certification as to matters not within the knowledge of or available to the disbursing officer of the United States Treasury, and committeemen may be held accountable therefor. Committeemen should realize the responsibilities placed upon them by the Government of the United States and the Director of the North Central Division and should carefully avoid being placed in a position of violating any section of the United States Code, such as being parties to presenting or approving or causing the presentation of false claims to the Government, or to conspiracy to commit fraud, or to falsifying, concealing, or covering up by trick any material fact or any illegal act in connection with the administration of the program. In carrying out their duties the county committee and committeemen shall:

1. Select the secretary to and the treasurer and assistant treasurer for the county committee, provide for the employment of necessary personnel of the county committee, and, subject to the instructions issued by the Director of the North Central Division and the approval of the State committee, fix the rate of compensation for such personnel. The county committee may designate an acting secretary to serve in the absence or inability to serve of the regularly selected secretary.

2. Determine farm acreage allotments, goals, normal yields, farm marketing quotas, and other agricultural facts required under the programs formulated under the statutes listed in the Articles of Association for farms in the county, in accordance with regulations prescribed by the Secretary of Agriculture and instructions issued by the Agricultural Adjustment Administration.

3. Make available to members of the association, and others authorized to receive same, information with respect to programs in which the association is being utilized, as authorized in the Articles of Association and in accordance with CAS-41-12, issued May 13, 1941.

4. Exercise its own discretion in the matter of furnishing or refusing to furnish lists containing the names and addresses of county and community committeemen, but shall in no case furnish or permit to be copied the names and addresses of members of the association, except for the official work of the association or State committee, unless otherwise directed by the Administrator of the Agricultural Adjustment Administration.

5. Conduct such hearings and investigations as the Director of the North Central Division or the State committee may request.

6. See to it that employees of the association do not act as agents for any farmers or others in signing applications for payment or other forms in connection with the farm program except in those cases where the employee is actually a bona fide agent with respect to the operation or management of the farm.

7. Hold *each* month a regular monthly meeting of the county committee at a time and place designated by the State committee, and give due notice of such meeting to the press serving the county. At such regular monthly meeting reports shall be read by the secretary, the treasurer, and members of the committee. Other matters of interest to the committee and to the association shall be discussed. It is hoped that monthly meetings of this character will develop into forums for the general discussion of the farm program and ways and means of bettering it and its administration. All members of the association and their friends should understand that they are welcome to attend these meetings. The general purpose of having this regular monthly meeting to which all farmers and others interested are invited is to enable them to gain a more complete understanding of the aims and purposes of the various phases of the agricultural programs carried on in the county and to offer first-hand knowledge of how the committee functions in its efforts to give the best possible administration of the program for the members of the association and for the welfare of the community. A copy of the minutes of these meetings shall be filed with the State committee.

8. Arrange for the treasurer and another office employee to assist the auditor during the time that such representative of the State committee is auditing the records and accounts of the association.

9. Assist in the National War Program and perform such other duties as may be prescribed in the Articles of Association or by the Director of the North Central Division.

OUTSIDE WORK

No committeeman, officer, or employee of a county association shall, during the hours he is employed or being paid for his services by the association, perform or be engaged in any work on his own behalf, or for any private individual, firm, company, organization, or institution; further, no committeeman, officer, or employee shall at any time engage in outside activities:

1. If the outside work will prevent the committeeman, officer, or employee from rendering required service to the association.

2. If efficiency may be impaired by the performance of the outside duties.

3. If the work to be done in a private capacity may be construed by the public to be the official act of the association or Agricultural Adjustment Administration.

4. If the doing of such work may involve the use of information secured as the result of employment in the association to the detriment of the public service.

5. If such employment may tend to bring criticism on or cause embarrassment to the association or Agricultural Adjustment Administration.

DUTIES OF OFFICERS OF THE COUNTY COMMITTEE

The members of the county committee shall perform all the duties prescribed in the Articles of Association and such other duties as may be assigned them by the Director of the North Central Division.

The chairman of the county committee shall designate a member of the county committee to give particular attention to one or more of

the following activities in those counties where such work is to be undertaken:

1. Commodity Loan Program.
2. Crop Insurance Program.
3. Program under the Sugar Act of 1937.
4. Parity Payment or Price Adjustment Programs.
5. Marketing Quota Programs.
6. Range Program.
7. Any other special program or activity to be carried on with the assistance of the association.

Immediately following their selection by the county committee, the secretary-treasurer or secretary, treasurer, and assistant treasurer, if eligible and upon the execution of Form ACP-88, shall assume the duties of such offices. No delegate or alternate delegate who has voted in the county convention may be employed by the county committee as an officer or office employee of the committee, without prior approval of the State committee.

Secretary.—Acting under the supervision of the county committee, the secretary shall keep the minutes of each meeting of the county committee. He shall keep records of all actions taken by the committee, the personnel employed, and time served by and wages paid to each employee, and in general perform all duties incident to the office of secretary. He shall keep all such minutes and records on file in the office of the association and make the same available to the auditor, and mail copies to the State committee, upon request. In case of any meeting called to consider the removal of a community committeeman, the secretary shall be careful to keep complete minutes of the meeting, including the vote of each committeeman on the question of removal. If the committee votes to remove a community committeeman, the secretary shall attach to the minutes of the meeting the written approval of the State committee for such removal, when the same has been received, and shall forward a copy of such minutes to the State office. The secretary shall be custodian of all records and documents filed in the office of the association, except current fiscal records, which shall be kept in the custody of the treasurer, and shall:

1. Maintain on Form NCR-County No. 24 a record of annual leave earned, used, and accumulated, for each regular employee.
2. Not furnish copies of any lists or data in his custody nor permit such lists or data to be copied by anyone for use other than for the official purposes of the association, or as authorized herein or in the Articles of Association, Form ACP-71.
3. Post in a conspicuous place in the association office the names and addresses of all regular and alternate committeemen, officers, and employees of the association and the amount of compensation received by each of them for services rendered during the twelve-month period, January 1 through December 31. Obtain these data from Form NCR-County No. 19. The total amount of the association's expenses for the period shall also be shown. The list herein referred to shall be posted not later than February 15 each year in a place where it will be readily available for reading by members of the association and others, and shall remain posted for a continuous period of not less than thirty days; thereafter it shall be kept in files for public inspection.
4. Give due public notice in advance of each regular meeting of the county committee, of all meetings of the membership of the association, and all elections of community committeemen and delegates, so that notice of each such meeting will reach all interested persons at least 5 days before the date of the meeting.
5. Provide that notice of the time and place of the county convention be announced at the community election and that a notice of the convention reach each delegate and alternate delegate elected before the date of the convention.

6. Maintain the observance of the requirement that the display of commercial advertising matter of any and all kinds in the association office be prohibited.

7. Furnish in individual cases, upon written request by an authorized representative of the Bureau of Internal Revenue (generally an Internal Revenue Agent in charge) information relative to the amount of payment made to a farmer during any particular calendar year under programs administered by the association.

8. Perform such other duties as are prescribed in the Articles of Association or may be assigned to him by the county committee or the Director of the North Central Division.

Treasurer.—Acting under the supervision of the county committee, the treasurer of the committee, or, in his absence from the office, the regularly selected assistant treasurer, shall have custody of all funds of the association, and shall disburse such funds only upon the authorization of the county committee, evidenced in writing on forms prescribed by the Director of the North Central Division, and **after** such disbursement has been approved by the State committee. The treasurer shall also receive, hold, and account for any other funds, negotiable instruments, or property, private or public, as provided in applicable rules, regulations, or instructions which are now or may hereafter become effective, authorizing him to receive and so handle such other funds, negotiable instruments, or property. The funds of the association shall be deposited in the name of the association at a bank in the same town in which the office of the association is located or in the nearest bank available that serves the community in which the association office is located. In all cases in which it is possible to do so, association bank accounts shall be maintained in banks that are members of the Federal Deposit Insurance Corporation. Insofar as is practicable any funds received by the treasurer must be deposited in the association bank account on the same day that the funds are received if the association office and the bank are located in the same town. Money received following the time of deposit on any given day may be receipted for as of the following business day.

The treasurer shall be responsible for:

1. Preparation of Form NCR—County No. 17, Bank Reconciliation.
2. Preparation of Form NCR—County No. 26.
3. Preparation of Form NCR—County No. 26A.
4. Maintenance of such other records of funds as may be required by the North Central Division.
5. Maintenance in the association office of the complete file of the current fiscal records of the association.

If an assistant treasurer is selected he shall, in the absence of the treasurer, assume all the duties of the treasurer and at all times assist the treasurer in his duties insofar as authorized by the county committee. In executing Form 1721, if the treasurer is absent, such form may, with the written approval of the treasurer, be signed by the assistant treasurer in the following manner: "John Jones, Treasurer, by Sadie Smith, Asst. Treasurer." Form 1721 shall be signed only by or for the regularly selected treasurer.

FORM ACP-88 OATH OF OFFICE AND SERVICE OBLIGATION

As evidence of acceptance of the responsibilities of office or employment, each member of the county committee, the secretary-treasurer

(or the secretary and the treasurer), the assistant treasurer, the chief clerk, the office manager, and every other person making collections or handling funds in any form or conservation materials as a committeemen, officer, or employee of the association shall execute Form ACP-88 or Form ACP-88, Revised, Oath of Office and Service Obligation (hereinafter referred to as Form ACP-88) **before** entering upon the duties of such office, position, or employment.

Form ACP-88 shall be executed in duplicate. When completed, the signed original will be transmitted to the State office for approval and filing, and the signed duplicate will be filed in the association office. It is not necessary for a person to re-execute Form ACP-88 annually and one form will serve for all titles under which a person may perform services for the association.

DUTIES OF THE COMMUNITY COMMITTEE AND COMMUNITY COMMITTEEMEN

The community committee and community committeemen shall perform such duties as are prescribed in the Articles of Association or assigned them by the Director of the North Central Division.

PART III. TENURE OF OFFICE OF COMMITTEEMEN

The terms of office of all members, alternates, and officers of county and community committees shall begin immediately after the election and shall continue until their respective successors have been elected, have qualified, and have been approved by the State committee, or until such committeemen have been suspended or removed.

Removal from office.—1. BY THE DIRECTOR OF THE NORTH CENTRAL DIVISION.—Any regular or alternate member of the county committee who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed, or, if it appears that he may be subject to such removal, may be suspended pending an investigation, but in either case such action shall be taken only by the Director of the North Central Division. The Director of the North Central Division may also remove or suspend any regular or alternate member of a county or community committee, delegate or alternate delegate to the county convention, or employee, if such action appears to be necessary to prevent obstruction or failure or lack of requisite success of the purposes of one or more of the programs administered by the Agricultural Adjustment Administration. If any or all of the members and alternate members of the county committee have been removed or suspended, the Director of the North Central Division may name a competent person as acting chairman or acting member or alternate member of the committee, as the case may be, with authority to perform all duties regularly performed by the chairman or member or alternate member of the committee suspended or removed pending the outcome of the investigation or of an election to fill any vacancy.

2. BY THE STATE COMMITTEE AND COUNTY COMMITTEE.—Any member of the community committee who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed by the county committee subject to the prior approval of the State committee or may be removed by the State

committee with the prior approval of the Director of the North Central Division. The action of any county committee to remove a member of a community committee may be taken only at a meeting called for the purpose of considering such action. The community committeeman being considered for removal shall be notified of such meeting in ample time to permit his attendance at such meeting and such committeeman shall be entitled to appear at such meeting and discuss any evidence considered by the county committee.

Any secretary, treasurer, or other employee of the association who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed by the county committee. If the county committee fails to act promptly in such cases, the State committee may remove such employee.

Automatic termination of office.—1. FOR POLITICAL ACTIVITY.—No person who has been a candidate during the current year or who holds or becomes a candidate during the current year for any Federal, State, or major county office regularly filled by an election held pursuant to law, or who is or has been during the current year an officer or employee of any political party or political organization shall be eligible to serve as a delegate or alternate delegate to the county convention or as a member, alternate member, officer, or employee of a county or community committee. The tenure of office of any delegate, alternate delegate, committeeman, alternate committeeman, officer, or employee shall be automatically terminated and a vacancy in the office held by him shall exist when such person becomes such a candidate in a primary or regular election held pursuant to law or when such delegate, committeeman, alternate, officer, or employee accepts such a political position. Neither the county committee nor the State committee shall certify or approve for payment any claim for compensation in connection with services performed thereafter by such committeeman, delegate, alternate, officer, or employee under the title of such office.

2. FOR NONCOMPLIANCE.—Any delegate, alternate delegate, committeeman, or alternate committeeman shall cease to be such delegate, alternate delegate, committeeman, or alternate committeeman when it becomes evident he cannot qualify for an Agricultural or Range Conservation or Sugar Act payment or for conservation materials and services to farmers under the programs currently administered by the association in the community or county. Neither the county committee nor the State committee shall certify for payment any claim for compensation in connection with services performed thereafter by such delegate, committeeman, or alternate.

Vacancies.—In case of a vacancy in the office of chairman of a county or community committee, the respective vice chairman shall become chairman; in case of a vacancy in the office of vice chairman, the third regular member shall become vice chairman; in case of a vacancy in the office of the third regular member, the first alternate shall become the third regular member; and in case of a vacancy in the office of the first alternate, the second alternate shall become the first alternate. In the event that a vacancy occurs in the membership of the committee when no alternate is available to fill the vacancy, an election to fill such vacancies as exist shall be held in the manner prescribed herein and at a time and place named by the State committee.

In case of a change in the status of a county or community committeeman, secretary, or treasurer, as reported on Forms ACP-81 and ACP-82, such change shall be immediately reported to the State office.

Part IV. COUNTY ASSOCIATION RECORDS

1. **Custody.**—All books, records, and documents of the association, including canceled checks, check stubs, and copies of deposit slips, are the property of the Government of the United States entrusted to the custody of the association, and shall be maintained in good order in the office of the association under the direction of the chairman of the county committee.

2. **Inspection.**—The books, records, and documents utilized in administering the programs under the supervision of the Agricultural Adjustment Administration shall be available for examination (1) at all times by officers and committeemen in the performance of their duties and by any authorized representative of the Secretary of Agriculture or of the Agricultural Adjustment Administration, or of the State committee, and (2) at any reasonable time by any member of the association insofar as his interest under the programs administered by the association may be affected. They shall not be available for inspection or examination by any other person, except as herein provided or as provided in CAS-41-12 and A&F-41-3.

3. **Exhibition in court.**—In no instance shall a committeeman, officer, or employee of the association or any other person take association books, records, or documents into court or permit them to be taken into court or testify concerning association matters without first receiving specific authorization from the Director of the North Central Division.

Records of county agricultural conservation associations are the property of the Government of the United States entrusted to the custody of the association and, therefore, no court or administrative body in the absence of authority granted by or under Federal statute has authority to compel the production of such records or the giving of testimony respecting the same.

Inasmuch as the inspection or examination of, the furnishing of information concerning, or the production of the association records, or the giving of testimony concerning the same, in court or elsewhere, causes additional expense and loss of time to the association, as well as to the Government, such records will not be open to inspection or examination, except as provided herein or in Mis. 40-53 re: Regulations governing the examination of records of the Department of Agriculture or the giving of testimony with reference to the contents thereof, issued June 1, 1940, and in ACP-71, Revised, and information or testimony as to their contents will not be furnished and they will not be produced in court or elsewhere except with the approval of the Director of the North Central Division.

If any attempt is made to compel the production, without the permission which may be given by the Director of the Division, of any agricultural conservation association record or testimony concerning it, in any court or before any administrative body, the text of said regulations (section 1533 of the Regulations of the United States Department of Agriculture) should be brought to the attention of the

officer bearing the summons or subpena and if he insists thereafter on serving such summons or subpena said regulations should be brought to the attention of the court or administrative body and request made that it postpone action in the matter of the production of the record or testimony until the United States Attorney is afforded an opportunity to appear and defend the interests of the Federal Government. The circumstances should be brought promptly to the attention of the North Central Division. If the court or administrative body proposes to act within a time too short to permit the requesting of authority from the Director of the North Central Division, the county office or the State office, as the case may be, should bring the matter directly to the attention of the United States Attorney's office, if necessary by telegraph or telephone. A copy of said regulations should be made available to the United States Attorney in such emergency cases. However, in all but an emergency situation, the Division should be advised and action taken only on advice received from the Director of the North Central Division.

Care should be taken to inform the court and the persons who desire the production of records or testimony concerning their contents that it is the policy of the Department to cooperate and be of assistance in the doing of justice in the courts, in accordance with its regulations.

It is important that the following information be contained in any letter or telegram informing the Director of any proceeding instituted in court or before an administrative body in which a committeeman, officer, or employee of a county agricultural conservation association is requested to produce any records of the association or give testimony with respect to the contents of any such records:

1. The names of the parties litigant.
2. The title and location of the court or administrative body in which the proceeding is instituted.
3. The purpose of the proceeding.
4. The interest of the person requesting the records or testimony concerning their contents.
5. The date upon which the summons or subpena was served upon the county committeemen, officer, or employee.
6. The time stated in such summons or subpena for appearing in court or before an administrative body or for producing the records.

These regulations are applicable also to the records of the old production control associations and the records relating to crop insurance or the Sugar Act of 1937.

Part V. PROCEDURE FOR HANDLING COLLECTIONS MADE BY THE COUNTY COMMITTEE

1. **Regular account.**—The following types of collections shall be deposited in the regular account and shall be shown on Form NCR-County No. 23, and on line 1 (c) of Form ACP-8:

- a. Amounts received direct from Commodity Credit Corporation in connection with farm-stored corn or other commodity.
- b. Collections in connection with the Conservation Materials Program for small farms. Use Receipt Form ACP-93. Original of receipt shall be given to the farmer and the copy attached to the county office copy of Form ACP-64.
- c. Protein analysis fees or other analysis fees.

d. Collections made from sale of old equipment or other property, which has been sold as authorized in procedure herein.

e. Refund of overpayments made to persons or firms listed as claimants on Forms ACP-9 and ACP-10. In all cases where an amount is shown on line 1 (c) arising from a refund of an overpayment, there must be attached to the summary of collections a statement explaining each collection in detail, giving the following information:

- (1) The name of the payee and the program with respect to which the association made payment to him.
- (2) The sheet number, line number, and statement number of Form ACP-9 or ACP-10 on which claim was listed.
- (3) The amount paid to him in error and the amount of the collection.
- (4) The reason why the collection was made. For example, a June voucher shows a collection of \$10. An explanation similar to the following shall be prepared:

Payee, John J. Doe—Crop Insurance Adjuster. Sheet 5, line 3, Form ACP-10, Statement No. 41-2, February; \$10 excess payment made and \$10 collected. Error was discovered on Form ACP-21 showing that John J. Doe did not perform services on February 7 and 8 as shown on Forms ACP-9 or ACP-10 for February 1941. The amount of the collection also appears on line 5 as part of the unobligated balance.

f. Other collections.

FORM NCR-COUNTY No. 23—SUMMARY OF COLLECTION.—All collections properly to be retained in the association account shall be shown on this form. The form shall be prepared in quadruplicate and all copies signed by the treasurer and by the chairman of the county committee. This form shall not be prepared unless collections have been made during the month. The original shall be attached to the original Form ACP-8, the first copy shall be attached to the copy of Form ACP-8 retained in the State office, the second copy shall be forwarded by the State office to the North Central Division, and the third copy shall be attached to the copy of Form ACP-8a retained in the association office. This form will show the breakdown of the total amount of collections made during the month shown in line 1 (c) of Form ACP-8.

Any refund received by the county committee in connection with purchases, the amount of which has been included on Form NCR-County No. 26, will be shown on Form NCR-County No. 23, together with a full explanation of the refund. An example of such a refund is the receipt by the treasurer of the amount of a deposit made by the association for fumigant barrels.

2. The following types of collections shall **not** be deposited in the regular account:

a. CROP INSURANCE PREMIUMS.—Crop insurance premiums are payable at the time the application for insurance is taken. Receipt Form FCI-213W shall be used and prepared as provided for in Section III of FCI-211W, County Application Procedure, Wheat Crop Insurance. One person in the county office who has executed Form ACP-88 shall be designated by the county committee to be responsible for funds collected for crop insurance premiums and for transmitting all such funds daily to the Branch Office of the Federal Crop Insurance Corporation. Crop Insurance funds shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the bank account of the association. The cost of obtaining money orders and registering letters used in transmitting premiums to the Federal Crop Insurance Corporation may be included on Form ACP-9 as a miscellaneous item of expense.

b. COLLECTIONS IN CONNECTION WITH ORDERS FOR AERIAL ENLARGEMENT.—Orders for aerial enlargements shall be submitted by the purchaser or by the association for the purchaser directly to the North Central Division accompanied by the purchaser's personal check, postal money order, or draft, in every case made payable to the order of the Treasurer of the United States.

c. MARKETING QUOTA PENALTIES.

Part VI. PERSONAL SERVICES AND TRAVEL

Personal services.—The State committee will determine the maximum rates of pay which may be paid by the various county committees within the State, such rates in all cases not to exceed the maximum rates approved for the North Central Region. Provision should be made for payment under such of the following titles as are applicable in the county:

- | | |
|---------------------------------------|--|
| 1. County committeeman. | 16. Farm reporter—Sugar. |
| 2. Community committeeman. | 17. Farm reporter—Ground control. |
| 3. Review committeeman. | 18. Chief of party—Farm reporter—
ground control. |
| 4. Sugar beet allotment committeeman. | 19. Range inspector. |
| 5. Community referendum committeeman. | 20. Assistant to range inspector or to
farm reporter. |
| 6. County referendum committeeman. | 21. Crop insurance representative. |
| 7. Secretary-treasurer. | 22. Crop insurance adjuster. |
| 8. Secretary. | 23. Commodity loan supervisor. |
| 9. Treasurer. | 24. Commodity loan inspector. |
| 10. Assistant treasurer. | 25. County farmer fieldwoman. |
| 11. Chief clerk. | 26. Field assistant. |
| 12. Office manager. | 27. Delegate to county convention. |
| 13. Office assistant. | 28. Corn or wheat storage laborer. |
| 14. County performance supervisor. | 29. Steel bin inspector. |
| 15. Farm reporter. | |

Claims for labor, in connection with the erection of steel bins or in connection with any other approved commodity loan program activity, should be listed under the title corn or wheat storage laborer on Form ACP-21 and on Forms ACP-9 and 10.

The county committee shall prepare and submit to the State committee a list of titles under which payment will be made for personal services and the rate proposed to be paid under each title. The rates proposed by the county committee must not exceed the maximum indicated by the State committee under any title.

After approval by the State committee of the proposed rates submitted by a county committee, such rates may not be increased by the association without prior approval by the State committee. All titles submitted by the association must be in exact agreement with the titles as given above, **and payment shall not be made under any other title.** All rates for personal services shall be on a per diem basis for the time actually devoted to the work of the association. No provision shall be made or permitted for a per hour, per week, per month, per year, or per unit rate. Eight hours shall constitute a working day in the association office. Compensation for delegates to the county convention shall be limited to one day, the day of the convention.

Travel.—The State committee will advise the county committee as to titles under which payment may be made for travel on a mileage basis and the rate per mile. The county committee will then include

on the list of approved titles and rates the titles under which such county committee will approve claims for mileage on Forms ACP-9 and ACP-10.

**Part VII. CONTRACTS; FEES AND NOTARIAL SERVICES
IN CONNECTION WITH LOANS; GOVERNMENT PRICES
ON EQUIPMENT; INSURANCE; TAXES; RESTRICTIVE
ENDORSEMENT ON CHECKS FORWARDED TO A. A. A.**

1. **Contracts.**—County committees are prohibited from executing any contract in an amount of \$25 or more for the life of the contract unless such contract has prior approval in writing by the State committee, and such approval shall be securely attached to the association copy of such contract. The final date for carrying out any contract entered into by a county committee shall not extend beyond the final date of the period for which the committee is elected. Any contract executed in violation of this provision shall be null and void.

2. **Fees and notarial services in connection with loans.**—The cost incurred in checking the title to a commodity offered as security for a commodity loan, the costs incurred in filing or recording a chattel mortgage executed in connection with such loan or in connection with the satisfaction or release of a chattel mortgage executed in connection with any commodity loan shall be claimed as an association expense on Form ACP-9 and shall be identified thereon as chargeable against the commodity loan program. The cost of notarial fees in connection with the completion of a commodity loan shall also be claimed by the association as an item of expense and shown as a charge against the commodity loan program but in every county where loans are of such volume that the cost of having a person in the county office qualified as a notary public is likely to be less than the amount which otherwise would be paid for notarial fees, the county committee shall have an office employee qualified as a notary and the cost of having the employee so qualified may be claimed as an item of expense. Where any person in the county office is so qualified as a notary public, borrower's loan documents and any other association documents requiring notarization must be notarized without cost to the borrower or to the association.

3. **Government prices.**—While the association is not entitled by law to purchase equipment at United States Government prices, many contractors selling at Government prices are willing to extend the privilege to the associations and it is proper for the association to take advantage of such offers. The association may address an inquiry to any equipment company requesting information as to its equipment and prices. In keeping with the general policy of the Division, every effort should be made to purchase equipment locally if such purchase can be made at no material increase in cost to the association.

4. **Insurance.**—No item of expense for compensation insurance should be incurred since committeemen, officers, and employees of the association are eligible to make application for compensation under the Federal Employees' Compensation Act in the case of injuries sustained while actually engaged in association work. The secretary should report immediately to the State office all such acci-

dents causing disabling injury where such accident occurred while the person was in line of duty.

Neither fire nor theft insurance may be acquired by the association and paid for as an association expense. In the event of a loss by fire or theft, the secretary should notify the State committee of the loss, setting forth the facts and conditions under which the loss occurred, and listing the amount of the loss by objects and value.

In those counties where elevators and elevating equipment are used by county committees in connection with servicing Commodity Credit Corporation steel bin corn, county committees may, with prior approval of the State committee, show as expense premiums for public liability insurance for injuries and damages sustained by other than employees of the Government and of the county committees, provided in all cases that such items of expense are claimed on NCR-County No. 26—"Record Memorandum of Reimbursable Association Expense in Connection with Steel Bins and Steel Bin Corn."

5. **Taxes.**—Since the county agricultural conservation association is a Federal instrumentality, it is not required or permitted to pay any State tax except State taxes borne by the association's vendors as an occupational tax or a tax for the privilege of doing business, and are exempt from Federal taxation. In the latter case the tax may be paid if vendor insists, in which case, however, the vendor will not be able to avoid paying the tax in his turn. Any question concerning the payment of taxes should be referred to the State office.

6. **Endorsement of checks forwarded to the Agricultural Adjustment Administration.**—In order to prevent losses which might otherwise be sustained by the Agricultural Adjustment Administration through improper negotiation of remittances forwarded by county associations, county committees, or State committees, or by the officers or employees thereof, to the Agricultural Adjustment Administration or any office or section thereof, in payment of an indebtedness to the United States, the person forwarding a remittance drawn payable to other than the Treasurer of the United States shall stamp or write on the back and at the top of the remittance, and above the endorsement of the payee, the following restrictive endorsement:

"Pay to the order of the Treasurer of the United States."

Part. VIII. PROCEDURE FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ASSOCIATION EXPENSE FUNDS

On the last day of each month, each person who has performed personal services or has incurred travel expense for the association shall file with the association secretary a completed and signed copy of Form ACP-21, Monthly Certificate of Expenses for Personal Services and Travel. Each person or firm who has sold goods or services to the association for which he is entitled to payment shall file with the association secretary in duplicate a bill or invoice, except in the case of service contracts for which bills are rendered quarterly, semi-annually, or annually. Forms ACP-21, together with all bills and invoices received during the month, will be used as a basis for the preparation of claim Forms ACP-9 and ACP-10. After all expenses

have been listed on Forms ACP-9 and ACP-10, Form ACP-8 will be prepared. When completed and properly certified, Form ACP-8, Form ACP-9, and Form ACP-10, together with supporting documents, shall be forwarded to the State office. Every association should have at least two persons familiar with expense account procedure in order that a person other than the one who prepares the voucher and related forms may check the forms before they are forwarded to the State office or may prepare the forms in the absence of the person who regularly prepares the forms. Payment will be made and association checks written on the basis of actual expenses as itemized and approved on Form ACP-9 and ACP-10. One copy each of Forms ACP-8a, ACP-9, and ACP-10, approved by the State committee, stamped "Return to County Association," together with Forms ACP-37 (original and one copy), if such form was required, will be forwarded to the county office. The copies of Forms ACP-9 and ACP-10 returned by the State office will be used as a basis for preparing receipt Form ACP-11. If any items on Forms ACP-9 and ACP-10 were corrected in red ink, the corrected amounts shall be shown on Form ACP-11.

DEFINITIONS

As used herein the following terms shall have the following meanings:

Reclaim.—A claim covering part or all of an item of expense which has previously been submitted and disallowed in whole or in part and which is being resubmitted as a claim on Form ACP-9.

Supplemental claim.—A claim for personal services performed or travel expense incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such service was performed or travel expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.

Advance payment.—A claim against the association paid prior to entry and approval of the claim on Form ACP-9, or a claim for services, or for miscellaneous items entered on Form ACP-9, prior to the date such service is performed, or prior to the receipt of the miscellaneous items by the association. **No claim for advance payment** will be approved except as indicated herein.

Note: Rule of fractions.—Fifty-hundredths of a cent or less shall be dropped and fractions in excess of fifty-hundredths shall be considered as a whole cent.

PURPOSE, PREPARATION AND DISTRIBUTION OF FORMS

FORM ACP-21, MONTHLY CERTIFICATE OF EXPENSES FOR PERSONAL SERVICES AND TRAVEL

Purpose.—This form will be used in the preparation of Forms ACP-9 and ACP-10 and by the State office as a source of data for the semiannual distribution of association expenses by programs. All the days for which compensation or travel is to be claimed by a committeeman or employee for a month must be entered on Form ACP-21 prepared for that month. After Forms ACP-9 and ACP-10 for the month have been prepared, approved, and forwarded to the State office, supplemental claims submitted for additional days not shown

on the original Form ACP-21 shall be approved for payment by the committee only if such supplemental claim is supported by a statement signed by the claimant giving in detail the reason why the additional time or travel claimed was not included on the original Form ACP-21. A supplemental claim of this type must have the written approval of two members of the county committee. The statement and the signed approval shall be attached to the related Form ACP-21 and forwarded to the State office for examination.

Because of the fact that all information on this form becomes a certified statement and claim against the Government of the United States all information must be accurate. In the certification of time caution must be used to certify only time that has been actually devoted to the purpose for which such time is certified. Moreover, not more than one day's pay may be claimed for any working period such as a day. **In no instance may claim be submitted for overtime.** If, at any time, it is found that absence of per diem employees from duty is being charged against overtime or claim is submitted for Sundays on which no services have been performed for the association, recovery will be required for pay received by employees for such overtime and disciplinary action will be taken against officers of the association who approve compensatory overtime.

Certification of time not actually worked; certification of time in lieu of mileage or to cover any other expenditure, even though the amount of money involved is not changed; or the certification of time under any other designation than that for which it was actually employed, whether intentional or unintentional, constitutes a serious offense and should be carefully avoided. The only course to pursue in the certification of time or other expense is to certify time for the period served and for the type of service actually performed, and to certify expenses actually incurred.

Preparation of form.—Form ACP-21 shall be prepared by each person who performs personal services for the association. Entries should be made at the close of the day on which the services were performed. On the last day of the month the **signed** original of the form should be forwarded to the county office. A copy may be retained by the claimant.

The name of the county, the name of the State, the month, and year, and the name of claimant shall be typed in the heading of the form in the spaces provided therefor **before the form is delivered to the individual claimant** who has performed services for the association. The word "Sunday" or "Legal Holiday" shall also be typed after every such date on the form. Legal holidays recognized by the General Accounting Office are: New Year's Day, Washington's Birthday, Memorial Day, Fourth of July, Labor Day, Armistice Day, Thanksgiving Day, and Christmas Day. In the lower left-hand corner type in the words "Approved by" for the signature of a member of the county committee. It is essential that the correct title for services performed be shown by the claimant. **It is especially important** that field compliance work be shown under the title "Farm reporter" and not under another title, such as "Community committeeman," and that services performed as community committeeman when not working on compliance work be shown under the title of "Community committeeman" and not under another title, such as "Farm reporter."

Only approved titles as shown in part VI shall be used on Form ACP-21.

Each person performing work for the association shall enter in the column "Days and fraction thereof," opposite the correct date, the total amount of time worked expressed as a full day or part of a full day, such as $\frac{3}{4}$ day, $\frac{1}{2}$ day, $\frac{1}{4}$ day, or $\frac{1}{8}$ day. In case of **regular** employees the words "Annual leave" should be entered on the line opposite the date for which annual leave is taken.

Because of the $5\frac{1}{2}$ -day work week, **regular** office employees will show 6 full days per week on Form ACP-21 provided such employees were in pay status on the morning of the half-day for which a full day is claimed. All other office employees will show the actual time worked.

If a person performs work under two separate titles during the month, he should show both titles on the line provided therefor. In each case of more than one title, the title should also be shown on the line opposite the correct date.

For all dates on which an entry is made in the column "Days and fraction thereof" an explanatory entry **must be** made in the column headed "Nature of work performed" by the claimant on such dates.

In order that adequate space may be available on Form ACP-21 for information under "Nature of work performed" show number of miles immediately to the right of the double line following "Days and fraction thereof." Enter "Number of miles" in the space opposite "Personal services." Delete the headings, "Automobile travel," "From," "To," and "Number of miles." For persons not authorized to receive mileage, delete the words in the heading indicated above and use the entire line opposite "Days and fraction thereof" for "Nature of work performed." In case Committeemen, with the approval of the State committee, perform services in connection with the "National War Program" the words "War Work" may be entered in the column "Nature of work performed." The person preparing the forms shall enter in the spaces provided the total number of days worked, total miles, the rate per day, and the total amount under personal services and the total amount of travel. In the column "Nature of work performed" on the line "Total amount personal services" and "Total amount travel" enter the sum of these two amounts.

Upon receipt of the signed original of Form ACP-21 in the association office, the county committee shall examine the form for administrative acceptability.

If the data thereon are approved by the committee, a member of the committee shall sign the form on the line following the words "Approved by."

In approving a claim against the Government, such as Form ACP-21, it is required that the committeeman signing the claim have personal knowledge of the facts in the case. **The committee shall not approve a Form ACP-21 which does not show the "Nature of work performed" opposite all dates listed, and which has not been signed by the claimant.** The clerk preparing Forms ACP-9 and ACP-10 must check the entries on Form ACP-21 for mathematical accuracy and will determine that the rate and title shown are in agreement with the rate and title for the type of service as shown on the approved

list of rates and titles. **The entries on the form must be verified and the claim approved as provided herein before the claim is entered on Forms ACP-9 and ACP-10.**

Additional requirements in cases in which committeemen perform services for associations other than their own: In order that the State office may be able to check for any possible duplications of claims for committeemen working in counties other than their own as review committeemen, spot checkers, or sugar beet allotment committeemen, the secretary shall forward to the State office on the **last day of the month** the names of committeemen claiming time in any other county. The list shall show, in addition to the committeeman's name, the name of the home county, the name of each other county association, for which the committeeman has worked, and the dates worked in each county outside the home county. A separate Form ACP-21 must be prepared, signed, and submitted by the committeeman to each association for the days worked for such association.

FORMS ACP-9 AND ACP-10—STATEMENT OF ADMINISTRATIVE EXPENSES

Purpose.—These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program and other programs administered by the association in the county. No item of expense shall be paid unless a claim for such expense is approved on Form ACP-9 or ACP-10.

Form ACP-10 is to be used when there is not a sufficient amount of space on Form ACP-9 to show the names of all persons making claim for personal services and travel. In such cases, as many sheets of Form ACP-10 shall be used as are necessary to list all claims for personal services and travel. Form ACP-9 will always be the top sheet.

Preparation of form.—1. **NUMBER OF COPIES.**—Prepare Forms ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

2. Fill in the headings of Forms ACP-9 and ACP-10 as follows:

a. Enter opposite the words "Statement No." "42-1" for the month of January 1942, "42-2" for the month of February, etc. If, for example, a reclaim for expenses incurred during January is attached to the March statement of expense and if a supplemental claim is made in March for expenses incurred during February, separate sheets of Form ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "42-3 Reclaim" and "42-3 Supp.," respectively.

b. Enter a sheet number on each sheet of Forms ACP-9 and ACP-10 opposite the words "Sheet No." This entry shall be made after all entries in the body of the form have been made and verified for all sheets for the month. The bottom sheet of Form ACP-10 shall be numbered 1 and the other sheets shall be numbered consecutively toward the top. Form ACP-9 shall be placed on top of all sheets of Form ACP-10 and shall have the highest sheet number. For example, if there are 4 sheets of Form ACP-10 and 1 sheet of Form ACP-9, the sheets of Form ACP-10 shall be numbered 1, 2, 3, 4, respectively, and the sheet of Form ACP-9 shall be numbered 5. If there are sheets of Form ACP-9 or ACP-10 covering supplemental claims or reclaims, such sheets shall be placed immediately below Form ACP-9 and shall be numbered the same as if they were a part of the current expense statement.

c. Enter opposite the words "Total sheets" the total number of sheets of Forms ACP-9 and ACP-10. This entry shall be made after all entries in the

body of the form have been made and verified for all sheets for the month. Sheets of Form ACP-9 or ACP-10 covering reclaims or supplemental claims shall be counted as part of the current voucher.

d. Enter opposite the words "Code No." the State and county code.

e. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the association.

f. Enter over the word "County" the name of the county in which the association is located.

g. Enter over the word "State" the name of the State in which the association is located.

h. Enter opposite the words "For month of" the name of the month for which expenses are claimed. If a Form ACP-9 or ACP-10 covers a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March and listed the 10 days on the Form ACP-21 for March but received payment for only 8 days on the March expense statement, a supplemental claim for 2 days should accompany the April expense statement and the entry opposite the words "For month of" would be "March." In all cases where a reclaim or a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of Form ACP-9, in the space provided after the words "For month of," the names of all months for which expenses are claimed; for example, "May and April Supplemental."

i. Enter after the word "Date" the date on which the form is prepared.

3. Fill in entries in columns 1 to 9 inclusive as follows:

Col. (1) Enter the names of employees of the association who have filed Form ACP-21 with the secretary of the association. Do not enter the name of any committeeman, officer, or employee of the association who has not filed a signed Form ACP-21 prior to the preparation of Forms ACP-9 and ACP-10 for the month. Such forms must also have the signed approval of a member of the county committee before the claim is entered on Form ACP-9 or ACP-10. If any such committeeman, officer, or employee does not file Form ACP-21 prior to the preparation of Forms ACP-9 and ACP-10 for the month, his claim for payment shall be entered on the next month's statement of expenses as a supplement, provided Form ACP-21 has been filed and approved by the time such statement is prepared.

Col. (2) Enter the title of the person whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on the list of approved titles and rates of pay.

Col. (3) Enter opposite each title of each person the dates upon which services were performed as shown on Form ACP-21 under such title. If a person worked on several consecutive days under one title, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6." If claim is made for a fraction of a day, the fractional part of a day shall be shown in parentheses after the date on which the services were performed. For example, if claim is made for $\frac{1}{4}$ day on March 10, claim for such fractional day shall be expressed as follows: "10 ($\frac{1}{4}$).". Claim for fractional days shall be expressed as $\frac{3}{4}$ days, $\frac{1}{2}$ days, $\frac{1}{4}$ days, or $\frac{1}{8}$ days. No fractional days less than $\frac{1}{8}$ day will be allowed. Claim for more than $\frac{1}{8}$ day but less than $\frac{1}{4}$ day shall be for $\frac{1}{8}$ day, and so forth. No claim for compensation shall be approved on a per hour, per week, or per month basis. If a claim is submitted for work performed on a Sunday or legal holiday, the secretary of the association and the chairman of the county committee shall indicate on Form ACP-9 or ACP-10 "Work was necessary and was actually performed on Sundays and holidays as indicated." If a claim is submitted for leave with pay on a legal holiday it will be necessary to enumerate the date of the legal holiday and not list the day within inclusive dates. For example, if leave with pay is taken on the Fourth of July it must be shown as follows: "July 3, 4, 5." It must not be listed as "July 3-5" or "July 3 to 5." If the date of the legal holiday on which leave is being taken is enumerated, as indicated above, it will not be necessary to support the expense account in which such item appears with a memorandum certifying that the employee was on leave with pay on that day. This applies only to leave taken on legal holidays.

Col. (4) Enter opposite each title of each person the total number of days for which such person is claiming payment under each title. The entry in column (4) must equal the sum of the individual entries shown in column (3).

Col. (5) Enter opposite each title of each person the rate of payment per day for such person. The rate per day under any title must not exceed the rate shown in the list of approved titles and rates of pay for such title.

Col. (6) Enter the result obtained by multiplying the entry in column (4) by the entry in column (5).

Col. (7) Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed three cents per mile. Enter opposite each title of each person in column (1) the number of miles traveled during the month for which payment is to be made as shown on Form ACP-21. No entry shall be made in column (7) unless the person has been authorized to incur expenses for travel, under the title for which travel is claimed.

Col. (8) Enter the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading in column (7).

Col. (9) Enter the sum of the entries in columns (6) and (8).

4. When all entries have been made add the amounts shown on each sheet of Form ACP-10 and carry the total for all sheets to the top of Form ACP-9 opposite the words "Brought forward."

5. **ENTRIES FOR MISCELLANEOUS ITEMS.**—Enter on Form ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than expenses for personal services and for travel.

a. **Miscellaneous claims.**—Claims for commercial services, equipment, office furniture, and supplies shall be entered in the name of the firm or individual selling the goods or services and who is entitled to receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, quantity, the price per unit, and the total cost. Make and serial numbers or corresponding identification must be shown for all equipment purchases, rentals, repairs, or service contracts. If the same equipment has been rented for the third consecutive month a statement explaining why such equipment has not been purchased must accompany Form ACP-9. Claims for any of the above items, other than office supplies, in amounts of \$25 or more shall not be made without the written approval of the State committee. A copy of the memorandum approving such claim shall be attached to the Form ACP-9 on which the claim is made. It is deemed inadvisable to require prior approval for purchase of supplies needed in the county offices. However, the State committee should furnish county committees with maximum prices above which claims for supplies will not be approved. All rental arrangements for office space also require the written approval of the State committee.

b. **Receipts in support of miscellaneous claims.**—Original receipts are required in support of all expenses in excess of \$1, which have been paid with personal funds by the treasurer, authorized officer, employee, or member of a committee. Such receipts must be attached to the original of Form ACP-9 on which reimbursement is claimed and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim.

c. **Bills and invoices in support of miscellaneous claims.**—Commercial bills or invoices are required in support of all claims in excess of \$1 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on Form ACP-9. Bills or invoices should be presented for payment upon printed billheads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed billhead, such bill or invoice must bear the name and address of the firm or individual in addition to the signature and title of an authorized representative of the firm or individual from whom the purchase was made. Claims in payment for notices and other statements in newspapers must be supported by a copy of such notices. Invoices shall be in duplicate and the copy retained in the files of the association. If for any reason additional copies of bills or invoices are required, typed copies should be prepared in the association office.

EXCEPTIONS: (1) Miscellaneous claims for bank charges for the month covered by Form ACP-9 may be entered on Form ACP-9 without being supported by an invoice or debit slip. No day of the month need be entered in column (1),

the name of the month being sufficient. There should be entered on Form ACP-9 immediately below the item for bank services the words: "Debit slip will be attached to Form ACP-11."

d. **Special items.**—(1) **BANK CHARGES** should appear in the name of the bank. In such cases a bank invoice or debit slip must be attached, or there must be entered on Form ACP-9 the words: "Debit slip will be attached to Form ACP-11." Claims for bank charges for which the debit slips have been furnished to the association since the previous Form ACP-9 was prepared should be included even though no check will be issued to the bank for such charges. Bank charges on checks payable to the association should be treated as an association expense (if not recovered from the person tendering the check) and entered as a claim on Form ACP-9 for the applicable month. Any such charge should be paid by or recovered from the person tendering the check.

(2) **POSTAGE.**—Since associations are authorized to use Government penalty envelopes for official matters, the association may not claim payment for the purchase of stamped envelopes or 1-cent post cards. Only a limited amount of stamps may be purchased by the association to pay parcel post, air mail postage, or special delivery charges. All claims for expenditures for postage must have been entered in the name of—

(a) The person who made the purchase from the post office (such claim must be supported by an itemized receipt from the postmaster or other representative of the post office), or

(b) The organization from which the postage was purchased, if the bill for stamps has not been paid (such claims must be supported by an itemized invoice), or

(c) The committeeman, officer, or employee of the association in cases where such person personally paid for postage bought from some organization other than the post office (such claims must be supported by an itemized receipt signed by an officer of such organization), or

(d) The postmaster in cotton counties in connection with Business Reply Cards, Forms Cotton 511-A-b, Cotton 513-b, and Cotton 521-b.

(3) **TELEPHONE AND TELEGRAPH.**—

(a) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached. If the first day of the rental period comes during the month covered by Form ACP-9, the rental claim shall not be considered as a claim for advance payment. The association office telephone shall be listed in local telephone directories in the name of the county followed by the words "County Agricultural Conservation Association."

(b) Claims for office telephone services charged to a telephone other than a telephone listed in the name of the association will not be approved for payment.

(c) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount for any call was over \$1 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, who was called, subject, and amount. The memorandum must be signed by the individual making the call and approved by a member of the county committee.

(d) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a telegram exceeds \$1, a receipt must be submitted in addition to a copy of the telegram. A copy of the telegram bearing a receipt thereon is acceptable.

(4) **COUPON BOOKS.**—No claim shall be submitted for a coupon book unless and until all services or supplies covered by such coupon book have been received by the association.

(5) **RENTAL OF EQUIPMENT, OFFICE SPACE, SAFETY DEPOSIT BOX, AND STORAGE SPACE.**—All claims for rental must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates shall not be subsequent to the last day of the month covered by the current voucher nor shall the final day of the inclusive date extend more than 30 days beyond the last day of the month covered by the current voucher.

EXCEPTIONS: Exceptions to the above rule are claims against the association for United States post office box rental, bin site rental, and safety deposit box rental. Such claims may be paid for the usual billing period and are not limited to 30 days beyond the last day of the month covered by the current voucher.

(6) **EQUIPMENT SERVICE CONTRACTS.**—The association should require a firm supplying equipment maintenance service to agree to render the bill for service quarterly, semiannually, or annually after the services have been rendered and thus simplify payment of charges for such services. Service contracts shall not be approved for payment on Form ACP-9 in advance of service rendered.

(7) Where supplies or equipment have been purchased or equipment rented from a committeeman, officer, or employee of the association, the claim must be supported by a certification by the chairman of the county committee and the secretary of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such committeeman, officer, or employee, and that the price paid is entirely fair and reasonable.

6. Prepare Forms ACP-9 and ACP-10 covering **reclaims** and **supplemental claim** as follows:

a. If an item of expense has been previously submitted on Form ACP-9 or ACP-10 and disallowed in whole or in part, it may be reclaimed on a subsequent Form ACP-9 or ACP-10, unless the State office has indicated on Form ACP-37 that such item is not reclaimable. A separate sheet of Form ACP-9 or ACP-10 for such month should be used for the reclaim or supplemental claim. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim is made. The original of the related Form ACP-37 must accompany the reclaim. For example, if John A. Doe worked 7 days in May at \$4 per day as county committeeman and if the entry in column (3) of Form ACP-10 for May showed the 7 days upon which Mr. Doe performed service, but the entry in column (4) of Form ACP-10 showed only 5 days and the payment received was \$20, a reclaim may be made as follows:

Enter in column (1), "John A. Doe."

Enter in column (2), "County committeeman."

Enter in column (3), an explanation in the following style:

"7 days claimed on May Form ACP-10 but pay was received for only 5 days."

Enter in column (4), the figure "2."

Enter in column (5), "\$4."

Enter in column (6), "\$8."

Enter in column (9), "\$8."

b. If part of an item of expense for personal services or travel appearing on an approved Form ACP-21 used in the preparation of Form ACP-9 and ACP-10 for a month was inadvertently omitted or in any Form ACP-21 was **wholly omitted** because it was not approved at the time, such expense shall be treated as a supplemental claim. For example, if John A. Doe certifies on his Form ACP-21 that he worked 7 days in May, but Form ACP-10 for May showed only 5 days in columns (3) and (4) and payment was received for only 5 days, or if an item of expense was inadvertently omitted, such claims shall be submitted on a supplemental Form ACP-9 or ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on Form ACP-9 or ACP-10. A complete explanation shall be inserted on Form ACP-9 or ACP-10 indicating the nature of the supplemental claim. See page 17 for instructions for filling in heading and numbering Reclaim and Supplemental Sheets.

7. Add all entries in column (9) on Form ACP-9 and insert the total at the bottom of the sheet opposite the word "Total."

8. Review all entries and computations on Forms ACP-9 and ACP-10 to insure accuracy.

9. After all entries on Forms ACP-9 and ACP-10 have been verified, the secretary or acting secretary of the association and the chairman or vice chairman of the county committee shall sign at the bot-

tom of Form ACP-9 (original and all copies) in the spaces provided for their signatures. If there has been a change in the office of chairman or vice chairman or secretary since the submission of Forms ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no questions concerning the certification of Form ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If Form ACP-9 is signed by the acting secretary there must be attached a statement by two members of the county committee indicating that such person is authorized to sign as acting secretary. A duly signed Form ACP-88 must be on file in the State office.

FORMS ACP-11 AND ACP-12—RECEIPT SCHEDULE AND INDIVIDUAL RECEIPT

Purpose.—Form ACP-11 or ACP-12 shall be used to obtain a receipt from all payees who receive payment for personl services, travel, supplies, rent, or equipment from the association. If for any reason it is impracticable to obtain a payee's signature on Receipt Schedule Form ACP-11, it will be necessary, in lieu thereof, to obtain the payee's signature on Receipt Form ACP-12.

Preparation of forms.—1. NUMBER OF COPIES.—Prepare Form ACP-11 in quintuplicate (original and four copies). Retain one completely signed copy in the county office and forward the completely signed original and three copies to the State office, including one copy certified by the association treasurer. Prepare separate sheets of Form ACP-11 for cases covering reclaims and supplemental claims. Prepare Form ACP-12 in duplicate (original and one copy). Retain the copy and forward the original to the State office attached to the original of the related Form ACP-11.

2. Fill in the heading of Form ACP-11 as follows:

- a. Enter after the words "Receipt No." the statement number appearing on Form ACP-9 or ACP-10 which lists the items for which receipts are to be obtained.
- b. Enter after the words "Code No." the State and county code.
- c. After the names of the payees have been typed on Form ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No."
- d. Enter after the words "Total sheets" the number of sheets of Form ACP-11 prepared for the month.
- e. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the association.
- f. Enter over the word "County" the name of the county in which the association is located.
- g. Enter over the word "State" the name of the State in which the association is located.
- h. Enter after the word "Date" the date on which Form ACP-11 is prepared.
- i. Enter in the blank space, after the words "from" and "to" respectively, the first and last day of the period covered by Form ACP-11. Such period shall be the same as that covered by Form ACP-9 or ACP-10 upon which the items were claimed.

3. Fill in the blank spaces of Form ACP-12 as follows:

- a. After the words "Received of" enter the name of the treasurer of the association.
- b. After the words "treasurer of the" enter the name of the association.
- c. Enter over the word "County" the name of the county in which the association is located.

d. Enter over the word "State" the name of the State in which the association is located.

e. Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved Form ACP-9 or ACP-10. For example, "eight and 23/100."

f. Enter after the words "during the month of" the name of the month and the year shown on the Form ACP-9 or ACP-10 upon which the claim was listed.

g. Enter over the word "Amount" the amount of payment due the payee. For example, "\$8.23."

h. Enter over the word "Date" the date the form ACP-12 was prepared.

i. The payee will sign, using ink or indelible pencil, in the blank space over the words "Payment received by" and if he is acting in a representative capacity he will enter his title over the words "Title or identification."

4. NAMES AND AMOUNTS.—Starting with sheet number 1 of Form ACP-10, enter on Form ACP-11 in the same order as the names appear on Form ACP-10 the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of Form ACP-11 the approved amount of expenses for such person as shown on the copies of Forms ACP-9 and ACP-10 returned by the State office. Continue through all sheets of Forms ACP-10 and ACP-9 until all names and amounts have been listed on Form ACP-11. Where an asterisk (*) appears opposite an amount in column 9 of Form ACP-9 or ACP-10, enter on Form ACP-11 the amount shown on Form ACP-9 or ACP-10 as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

5. DISBURSEMENT OF FUNDS.—When a United States Treasury check for county association expenses is received by the treasurer of the association, he should immediately record the check number in the space provided on the approved copy of Form ACP-8 returned by the State office, deposit the check in the regular association account in the bank, and draw individual checks to the payees listed on the receipt schedule form, Form ACP-11. In the preparation of the individual checks to the payees listed on ACP-11, the system of numbering Forms ACP-9 and ACP-10 should be extended to the individual checks. For example, check number one issued in connection with the January 1942 expense account would be numbered 42-1-1, the second check 42-1-2, etc., the entry being made in the space provided for the check number or above the existent check number. Checks due all payees (except payees who died or who are absent from the county without leaving a forwarding address) shall be signed, distributed promptly, and all receipts obtained therefor.

6. SIGNATURES.—a. CHECKS DELIVERED IN PERSON.—When a check is delivered to a payee his name signed by himself using ink or indelible pencil must appear in the right-hand column of the original and first copy of Form ACP-11 before the check is delivered. Care shall be exercised to make certain that the payee signs Form ACP-11 in the same style as his or her name appears in the first column of Form ACP-11 and in the same style as his or her name appears on Form ACP-9 or ACP-10. For example, if the name on Form ACP-10 is "Agnes Doe" sign Form ACP-11 "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe." Signing another's name without proper authorization to ACP-11 or to any other approved form with intent to defraud the Government is subject to prosecution under Federal statutes.

b. Checks for county association expenses sent through the mail.—

(1) In all cases where a check for the association expenses is mailed to a payee, the original and one copy of Individual Receipt Form ACP-12 shall accompany the check. The copy shall be marked "Duplicate." The check number should be typed in the upper right-hand corner of the form. The payee should be requested to sign both copies of Form ACP-12 and to return them to the treasurer.

(2) When the copies of Form ACP-12, properly signed, are returned, a notation shall be entered on Form ACP-11 in the right-hand column in the following form: "See Form ACP-12 attached."

(3) If the payee does not return a Form ACP-12 properly signed, the canceled check may be used in lieu thereof. In all such cases the canceled check shall be securely fastened to the original Form ACP-11, and a notation shall be inserted in the right-hand column of Form ACP-11 in the following form: "Canceled check No. _____ attached."

c. Check for services or goods delivered to a representative of payee.—

(1) In each case where a person other than the payee is authorized to receive payment on behalf of a payee and to sign receipts therefor, there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power-of-attorney, authorizing the agent to receive the check. The agent shall sign Form ACP-11 as follows:

THOMAS A. BROWN,
By MARY BROWN.

The following is a sample copy of a power-of-attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

I hereby authorize _____ (Place and Date) _____ 194____
\$_____, drawn payable to me by the treasurer of the _____ County
_____ (Name)
Agricultural Conservation Association for services performed during _____
_____ and to sign a receipt therefor in my behalf.
(Month-year) (Signed) _____

A power-of-attorney need not be required in the case of claims other than claims for personal services and travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person who the treasurer knows has authority to act for the claimant. In such cases the person receiving the check for the payee will sign Form ACP-11 or Form ACP-12 as in c (1) above.

(2) In cases where a power-of-attorney or court order is necessary, an additional copy of the power-of-attorney or court order may be obtained and such copy retained in the county office. The original shall be forwarded with the original Form ACP-11.

(3) If the payee died or has been declared incompetent and someone has been properly authorized to receive payment in his behalf, a certified copy of the court order shall be attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign Form ACP-11 in the following style:

THOMAS A. BROWN ESTATE
By C. B. BROWN, *Executor*.

(4) If a person dies and there will be no administration upon his estate, and the deceased has not signed Form ACP-21, it will be necessary for someone familiar with the services rendered by the deceased to complete and sign the form. The claim should be entered on Form ACP-9 or ACP-10 in the name of the person who performed the services. The county committee shall prepare Standard Form 1055 in accordance with instructions on APS-County No. 1, and forward the original of such form to the State office. On the basis of the

facts disclosed thereon the State committee will advise the treasurer of the association as to whom payment should be made. The treasurer shall obtain a receipt on Form ACP-11 or ACP-12 comparable to one of the following:

Alice Doe, Mary Doe, and Richard Doe, heirs-at-law of John Doe, deceased

or

Richard Roe, Payer of funeral expenses of John Doe, deceased.

A copy of Standard Form 1055 shall be attached to the original of Form ACP-11.

(5) **CORPORATIONS OR FIRMS.**—No authorization is necessary in cases where a check is delivered to an officer of a corporation or firm and the recipient of the check shall sign the Form ACP-11 in the name of the corporation or firm followed by his own name and title.

JOHN JONES PUBLISHING COMPANY,
JAMES SMITH, *Treasurer.*

d. **GARNISHMENT PROCEEDINGS.**—It is the position of the North Central Division that no court may properly direct the treasurer of the association to pay over money due an employee of the association to a creditor of such employee in a proceeding in garnishment, on the ground that the association is a Federal instrumentality and such a proceeding would constitute a suit against the Government without its consent. If an attempt is made to reach the funds of the association by a garnishment proceeding all the pertinent facts should be brought promptly to the attention of the Director of the North Central Division.

e. **SIGNATURES BY MARK.**—All signatures made by mark (X), or printed or written in foreign script, on Form ACP-11 or ACP-12 must be witnessed by two witnesses whose signatures must be in their own handwriting.

f. **DELAYED DELIVERY OF CHECK.**—If some event has happened which makes it impossible to deliver the check immediately to the payee, an explanation shall be given either on Form ACP-11 or on a memorandum attached to Form ACP-11 indicating the reason why the check has not been delivered within the 60-day period. Delete the name of such payee and the amount appearing opposite his name on Form ACP-11 by drawing a line through such entries in such a manner that the name and amount remain legible.

In case delivery of the check is subsequently made, a supplemental Form ACP-11 covering the payment must be prepared and forwarded to the State office in accordance with the instructions contained below.

g. **NONDELIVERY OF CHECK.**—In case a check is not delivered within a 60-day period from date of issue, and it is apparent to the treasurer of the association that the check cannot be delivered within a reasonable time thereafter, the word "void" shall be written prominently in ink across the face of the check and the check filed in its numerical order with the canceled association checks. The amount of the check will be carried to line 5 of Form ACP-8 as an unobligated balance. Should the claim subsequently be presented for payment, it may be resubmitted as a reclaim without Form ACP-37 being attached.

h. **SUPPLEMENTAL FORM ACP-11.**—If it was impossible to deliver a check to a payee before receipts for a previous month are shown on line 2 of Form ACP-8, and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall **not** be entered on Form ACP-11 for the current month. In such cases a separate Form ACP-11 shall be prepared and marked "42-1-

Sup.," "42-2-Sup.," etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on Form ACP-9 or ACP-10 upon which the claim was approved for payment.

7. TOTALS.—a. Where signatures have been obtained for all payees listed on Forms ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of Form ACP-11, and entered on the last line of the last sheet of Form ACP-11. The Forms ACP-11 shall be attached to the voucher (Form ACP-8) and the expense statements (Forms ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office, unless the State office has requested that Form ACP-11 be transmitted immediately upon completion of such form.

b. In cases where signatures have been obtained for most of the payees listed on Form ACP-11 and where it is possible to obtain the signatures of the remaining payees within 60 days after approval of Forms ACP-9 and ACP-10, the Form ACP-11 may be held in the county office until all such signatures have been obtained.

c. In cases where all signatures have been obtained, except those which cannot be obtained within a 60-day period, a total shall be obtained for all amounts shown on Form ACP-11 for which receipts have been obtained. The remaining entries on Form ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reasons why receipts were not obtained, shall accompany Form ACP-11 to the State office. Whenever the name of a payee and the amount appearing opposite his name on Form ACP-11 are deleted by having a line drawn through such entries, it is important that the total in column (2) on the sheet on which the name appears, and the grand total on the top sheet, be corrected to show only the amount which has been receipted for. The correction must be made on the original of Form ACP-11 and **all copies of the form.**

d. CHECKS NOT PRESENTED FOR PAYMENT.—If a check issued in payment of association expenses has not been presented for payment at the expiration of 60 days after the date of issuance, the association treasurer may issue a "stop payment" notice to the bank and will attach to the stub of such check the bank's written receipt of such "stop payment" notice. The amount of the check shall be shown as a collection on line 1 (c) of Form ACP-8, and under "other collections" on the Summary of Collections and the amount will then become an unobligated balance. No check shall be allowed to be outstanding for more than 90 days.

e. When signatures of payees have been obtained on supplemental Forms ACP-11 a separate total shall be obtained for each supplemental Form ACP-11. For example, if during the month of June signatures were obtained for obligations incurred in March, April, and May, a separate supplemental Form ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

8. VERIFICATIONS.—When all signatures have been obtained on Form ACP-11 every entry shall be carefully examined to ascertain that it meets with the requirements hereinbefore set forth. It is suggested that every precaution be taken by the county office to avoid suspen-

sions in the State office since such suspensions require many changes both in the voucher (Form ACP-8) and in the Receipt Schedule (Form ACP-11).

9. **THE CERTIFICATION.**—The signature of the treasurer shall be entered on the original and first and second copies of Form ACP-11 in the space provided therefor. The treasurer's name may be typed on the remaining copies. It is important that this signature be identical with the name of the treasurer as it appears on the official records of the association. If more than one sheet of Form ACP-11 is required the treasurer shall sign the original and first and second copies of each sheet.

FORMS ACP-8 AND ACP-8a—PUBLIC VOUCHER FOR PAYMENTS TO AGRICULTURAL CONSERVATION ASSOCIATIONS OR COMMITTEES OF PRODUCERS

Purpose.—This form is the voucher used to certify county association expense payments. Payments are certified in favor of the treasurer of the association for distribution to the persons who are entitled to receive such payments.

Preparation of Form.—1. **NUMBER OF COPIES.**—Prepare Form ACP-8 in quintuplicate (original on Form ACP-8 and four copies on Form ACP-8a). Retain one copy of Form ACP-8a in the county office and forward the original, Form ACP-8, and three copies of Form ACP-8a to the State office.

2. Fill in the heading on Form ACP-8 as follows:

a. Make no entry after the letters "D. O. Vou. No."

b. Enter, after the word "No." in the upper right-hand corner of the form, the statement number appearing on Forms ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example:

"42-2 February"
(33-062)

"42-3, March"
(33-062)

and so forth.

c. Enter opposite the title "U. S. Department of Agriculture, A. A. A.," the words "North Central Division."

d. Make no entry after the word "Appropriation."

e. Enter after the words "The United States, Dr., To" the name of the treasurer of the association, followed by the abbreviation "Treas.," the name of the county, and the abbreviation "Co. A. C. A." For example, "John A. Doe, Treas., Adams Co. A. C. A."

f. Enter opposite the word "Address" the address of the association. The address shall include the post office box number or the street number of the building or any other designation which will assist in locating the association office.

3. Fill in the entries in the body of Form ACP-8 as follows: Change the language of line 6 to read as follows: "Amount of expenses for period (as per Form ACP-9, Revised, attached.)"

a. Enter on line 1 (a) the same entry which appears in line 3 of Form ACP-8 for the previous month, or if Form ACP-37 was prepared for the previous month, the entry in line 3, section II of Form ACP-37 should be shown.

b. Enter on line 1 (b) the check number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for association expenses shall also be shown on line 1 (b). The amount of the check should agree with the amount shown on line 9 of the copy of Form ACP-8 for the previous month which was approved by the State office and returned to the association. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of Form ACP-8, return the check to the

State office with a request that the disbursing office issue a check in the correct amount. When the check is returned to the State office, enclose a copy of Form ACP-8a and a copy of Form ACP-37 if such form was prepared, to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a check in the correct amount.

c. Enter on line 1 (c) the total amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office, as shown on the attached Form NCR-County No. 23, Summary of Collections.

d. Enter in the space following the "\$" sign on line 1 (c) the total of the entries shown on lines 1 (a), 1 (b), and 1 (c).

e. Enter on line 2 the total amount for which receipts, including supplemental ACP-11's, are being submitted to the State office with the current voucher or for which Forms ACP-11 have been transmitted to the State office since the previous Form ACP-8 was submitted. When an overclaim on Form ACP-9 or ACP-10 is discovered before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on Forms ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim an explanation of the entries on line 2 and line 5 shall be given in the following form:

Re: Explanation of overclaim

OVERCLAIM—MERCHANDISE RETURNED

- (1) Payee, Ben Davis Supply Co.
- (2) Sheet 5, line 12, Form ACP-9, Statement No. 42-4, April.
- (3) Claim for \$5 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.

If receipts have not been obtained for the total amount which was approved on the previous voucher, but if it is possible to secure the remaining receipts within the 60-day period next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered on line 2 of Form ACP-8. The Form ACP-11 shall be forwarded to the State office in support of the entry on line 2 of a succeeding voucher.

If receipts have not been obtained for the full amount approved on the previous voucher, and if it will not be possible to secure all of the receipts within the 60-day period next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. In this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained.

f. The entry on line 3 shall be obtained by subtracting from the total on line 1 the entry on line 2.

g. Enter on line 4 the amount of all obligations which are listed on approved Forms ACP-9 and ACP-10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include any expenses previously submitted and disallowed nor shall there be included any amounts which have been allowed but which have been found to be overclaims before payment was made. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures of the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4 notwithstanding that all or part of the funds have already been disbursed and receipts have been obtained for the greater part of such expenditures. If receipts have been submitted for all except one

or two payees, and if receipts for such payees could not be obtained within the 60-day period, the amount for which such receipts could not be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of Forms ACP-9 and ACP-10 for all months prior to the month covered by the current voucher, less the amounts which have been accounted for in one of the following ways:

(1) By being included in the amount entered on line 2 of a previous Form ACP-8 supported by acceptable receipts and approved by the certifying officer.

(2) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.

(3) By being included as an overclaim and as a part of or all of the unobligated balance entered on line 5 of the current or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim.

h. Enter on line 5 the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3 the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5 the result obtained by subtracting from the entry on line 4 the entry on line 3, such difference to be preceded by a minus sign (—). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (—) is necessary such minus sign (—) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist:

(1) Collections have been made.

(2) Overclaims have been discovered on Form ACP-9 or ACP-10 before payment was made.

(3) The check for a prior month has not been received.

(4) The entry on line 9 of Form ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of Forms ACP-9 and ACP-10 returned by the State office. If either of cases (1) or (2) occurs separately the entry will be a positive figure. Whereas if (3) or (4) occurs without (1) or (2) the entry will be preceded by a minus sign (—). Where a combination of the situations described under (1), (2), (3), and (4) exists, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each cause.

(5) The amount estimated on Form ACP-7 (in counties in which the use of Form ACP-7 has been authorized) exceeded disbursements under the titles indicated on Form ACP-7.

i. Enter on line 6 the correct total of column 9 of Form ACP-9 for the current month.

j. Enter on line 7 the result obtained by subtracting from the entry on line 6 the entry on line 5. If the entry on line 5 is preceded by a minus sign (—), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (—).

k. If the entry on line 5 is not preceded by a minus sign (—) and exceeds the entry on line 6, the entry on line 7 should be the result obtained by subtracting from the entry on line 5 the entry on line 6 and entering a minus sign (—) in front of the result. Thus, if the entry on line 5 was \$1,500 and the entry on line 6 was \$1,000 the entry on line 7 should be — \$500.

l. Make no entries following the words "Approved for \$ ——" and over the words "State executive officer."

m. When Form ACP-8 has been verified by the chairman or vice chairman and by the secretary or acting secretary, they shall sign Form ACP-8 in the place provided for their signatures and initial all copies of Form ACP-8a.

n. Make no entries below the double line over the words "Payee must not use this space."

Erasures and corrections.—All erasures or corrections appearing on Forms ACP-8, ACP-9, ACP-10, or ACP-11 must be initialed by one of the persons in the county office who certifies such form.

PART IX. TREASURER'S RECORDS

FORM NCR-COUNTY NO. 17, BANK RECONCILIATION

Purpose.—Form NCR-County No. 17 is designed to reconcile all receipts and disbursements made by the association's treasurer during the month with the bank balance at the end of the month.

At the end of each month after completing the preparation of the regular monthly expense vouchers and related forms, the treasurer of the association shall prepare form NCR-County No. 17 in duplicate. The original shall be transmitted to the State office with the monthly expense account and the copy shall be filed in the association office.

Preparation of form.—Enter in the heading of the form in the spaces provided therefor the name of the county, the name of the State, and the month, day, and year for which the form is being prepared.

Item 1. Enter the balance on hand per association records as of the last day of the previous month. Item 1 should always be the same as item 6 of Form NCR-County No. 17 prepared for the previous month.

Item 2. Enter the amount of the United States Treasury check or checks deposited during the month.

Item 3. Enter the total amount of collections deposited during the month as reported on the summary of collections.

Item 4. Enter the total of the entries in items 1 to 3, inclusive.

Item 5. Enter total disbursements made during the current month for items of expense which have been regularly claimed and approved on Forms ACP-9 and ACP-10. As a general rule this amount will be equal to the total of the approved Form ACP-9 for the previous month.

Item 6. Enter the amount obtained by subtracting item 5 from item 4.

Item 7. Enter the balance shown on the statement received from the bank for the month for which the Form NCR-County No. 17 is being prepared. If the bank account is overdrawn, this entry shall be made in red. It will be the responsibility of the association treasurer to secure a monthly statement from the bank in which the association's account is maintained.

Item 8. Enter the total amount of deposits made during the month subsequent to the date the bank prepared its statement.

Item 9. Enter the amount of any debit made by the bank against the account of the association for bank service charges. This amount will be claimed on the expense account for the following month.

Item 10. Enter any disbursement authorized by the State committee made prior to approval on the regular monthly ACP-9.

Item 11. Enter any other item of reconciliation which should be added to the bank balance shown on the bank statement.

Item 12. Enter the total of the entries in items 7 to 11, inclusive.

Item 13. Enter the total of all checks which have not been presented for payment. List the check number, the date of the check, the payee, and the amount of each check on the reverse side of Form NCR-County No. 17.

Item 14. Enter any other item of reconciliation which should be subtracted from the bank balance shown on the bank statement.

Item 15. Enter the sum of items 13 and 14.

Item 16. Enter the amount obtained by subtracting the entry in item 15 from the entry in item 12. The entry in item 16 should equal the entry in item 6.

If the entries in lines 1, 2, 3, and 5 are not in agreement with the sources from which they are taken, attach an explanatory memorandum.

Form NCR-County No. 17 shall be signed by the chairman of the county committee and the treasurer of the association.

FORM NCR-COUNTY NO. 19, DISBURSEMENT LEDGER

Purpose.—Form ACP-71, "Articles of Association of County Agricultural Conservation Association," requires the secretary of the asso-

ciation to post annually the names and addresses of all committeemen and employees of the association, the amount received as compensation by each, and the total amount of the association's administrative expense for the year. Form NCR-County No. 19 is designed to assist the treasurer of the association in keeping this record up to date throughout the year.

Preparation of Form.—One copy of Form NCR-County No. 19 shall be prepared for each person, regardless of the number of titles under which he works. One copy of this form shall also be prepared for each firm for which disbursements are shown on the approved copies of Forms ACP-9 and ACP-10. As soon as Forms ACP-11 have been completed for a month, all disbursement entries shown on Forms ACP-9 and ACP-10 shall be posted to the individual disbursement ledger, Form NCR-County No. 19. These forms shall be placed in a binder in alphabetical order. Enter in the heading of the form the account number and the name and address of the payee. The account numbers shall begin with one and run consecutively throughout the calendar year.

Col. (2) Enter on each line the date of the check. If more than one check is issued to an employee during the month, enter the date of each of such checks.

Col. (3) Enter the number of the association's check drawn in payment of the account. If a person works under more than one title and a check is issued in payment of services under each title, enter the number of each of such checks.

Col. (4) An entry in this column is not necessary.

Col. (5) Enter a brief description of the services or items for which payment is made. An entry in this column is not necessary unless there is an entry in column (8).

Col. (6) Enter the amount of compensation earned under all titles and programs for personal services as shown on Forms ACP-9 and ACP-10 for the month.

Col. (7) Enter the amount of payment for travel expense as shown on Forms ACP-9 and ACP-10 for the month.

Col. (8) Enter the amount of payment for miscellaneous expenses for each payee as shown on Forms ACP-9 and ACP-10 for the month.

As of the last day of each year a total shall be shown for columns (6), (7), and (8) in the spaces provided. The total of column (6) shall be the amount posted as compensation for each committeeman, officer, and employee of the association. The total of columns (6), (7), and (8) of all Forms NCR-County No. 19 for the 12-month period shall be the amount posted as the association's administrative expenses for that period.

FORM NCR-COUNTY NO. 26, REVISED, RECORD MEMORANDUM OF REIMBURSABLE ASSOCIATION EXPENSES IN CONNECTION WITH STEEL BINS AND STEEL BIN CORN

Purpose.—Expenses properly incurred in connection with steel bins and steel bin corn owned by the Commodity Credit Corporation and paid by the association on Forms ACP-9 and ACP-10 are reimbursable and will not be deducted from payments made to farmers. Each month the county committee shall prepare a record memorandum, Form NCR-County No. 26, Revised, on which will be shown all expenses incurred in connection with steel bins and steel bin corn, approved and to be paid by the association. The information required to be shown on Form NCR-County No. 26 is necessary in

order that a credit equal to the amount of such expense may be allowed when determining the rate of deduction for the association expenses.

All expenses incurred by the association in connection with **steel bins** and **steel bin corn** owned by the Commodity Credit Corporation shall be claimed on Forms ACP-9 and ACP-10 in accordance with existing procedure. Claims for personal services and travel **must in every case** be supported by entries on Form ACP-21 under "Nature of work performed," and for all other entries there must be itemized bills on file in the association office.

Preparation of form.—Number of copies. Prepare Form NCR-County No. 26 in duplicate. Forward the original to State office and file the copy in a folder marked "1942 NCR-County No. 26."

Entries on Form NCR-County No. 26 shall be made in accordance with the headings on the form except that no entries shall be made in column (11) on the lines "Number of bins" and "Number of bushels." These spaces shall be x'ed (xxx) out. Include on the line "Inspectors services" in column (1) the cost of all labor in connection with steel bin corn inspection. Also include in this entry the cost of testing samples from steel bins.

Make separate entries on the line "Equipment and materials" for expenses under these two headings. Amounts pertaining to materials shall be prefixed with an asterisk. If entries under "equipment" or "materials" for any one month exceed \$100 a memorandum containing a complete explanation of such expense shall be attached to both copies of the form. In case expenses have been incurred for clerical work in connection with steel bin and warehouse corn, enter "Clerical" in the available space in the column "Expense for."

In case an item does not properly fall under any of the headings provided, the specific expenditure with explanations, if necessary, should be shown. The item "Miscellaneous" shall not be used on the form.

Included with the entries on Form NCR-County No. 26 shall be expense in connection with servicing steel bins or corn stored in steel bins where emergencies (such as flood, fire, or wind) require instant action and the immediate purchase of supplies or services in the open market in a manner in which such articles are usually bought or such services engaged between individuals. In all such situations the interests and property of the Government must be protected without delay. Prior approval, if time permits, and by wire if necessary, shall be secured from the State committee covering such expenditures.

All entries on Form NCR-County No. 26 for personal services and mileage shall be derived from information shown under "Nature of work performed" on Form ACP-21. It is important, therefore, that notation shall be made under "Nature of work performed" on Form ACP-21 in a manner that will permit identity of the proper amounts to be shown on Form NCR-County No. 26, and for verification of the amounts so shown by the auditor. Mimeographed copies of Form NCR-County No. 26 will be furnished by the State office.

Expenses in connection with the corn loan program, the wheat loan program, and all other commodity loan programs are properly chargeable to the respective commodity loan program and such expenses **shall not** be included on Form NCR-County No. 26. All time

devoted to commodity loan programs **must be** shown on Form ACP-21 under "Nature of Work Performed" in such a manner that it may be identified with the program to which it pertains.

FORM NCR-COUNTY NO. 26A, RECORD MEMORANDUM OF REIMBURSABLE ASSOCIATION EXPENSE IN CONNECTION WITH SUGAR BEET ALLOTMENT COMMITTEE

Sugar beet allotment committeemen, appointed under authority granted in SBP-41-2, dated January 17, 1941, will be entitled to reimbursement for personal services at the same rate per day being received by county agricultural conservation committeemen of the county in which the district sugar beet allotment office is located, or at a rate determined by the State committee, and reimbursement for mileage actually and necessarily traveled in the performance of their duties at the rate of 3 cents per mile. For committeemen who live more than a distance of 50 miles from the office of the sugar beet allotment committee, there will be a per diem not to exceed \$3 on days when actually engaged on official business and away from home over night.

Allowance for personal services and actual travel shall be claimed on Form ACP-21, under the title "Sugar Beet Allotment Committeeman." Form ACP-21 shall be prepared as provided in existing procedure and shall also be approved by the chairman or the vice-chairman of the sugar beet allotment committee.

In claiming per diem, sugar beet allotment committeemen shall prepare a bill to the county agricultural conservation committee of the county in which the district sugar beet allotment office is located, showing the dates on which per diem is claimed, and such bill shall be approved in writing by two members of the sugar beet allotment committee. The county agricultural conservation committee will handle this bill as it would any other miscellaneous claim against the association.

Expenses properly incurred by members of the sugar beet allotment committee and paid by the county agricultural conservation association are reimbursable and will not be deducted from payments made to farmers. Each month the county committee shall prepare and forward with the voucher and related papers to the State office a record memorandum (NCR-County No. 26-A) on which will be shown all expenses approved by the sugar beet allotment committee and to be paid by the county agricultural conservation committee. No expense for rent or equipment shall be incurred by the sugar beet allotment committee without written prior approval by the State committee, and a copy of such approval shall be supplied to the county agricultural conservation committee before such committee shall pay such expense. No equipment shall be purchased except filing cabinets. Upon completion of the work of the sugar beet allotment committee, such equipment and the contents thereof shall be retained in the office of the county agricultural conservation association.

All of the above-mentioned expenses, incurred by the sugar beet allotment committee shall be claimed on the monthly expense account, Forms ACP-9 and ACP-10, by the county agricultural conservation association of the county in which the district sugar beet allotment

office is located. Checks shall be issued and receipts shall be obtained in connection with such expenses in accordance with existing procedure for regular county association expenses.

The information required to be shown on Form NCR-County No. 26-A is necessary in order that a credit equal to the amount of such expense may be allowed as a nondeductible factor when determining the rate of deduction for county association expenses for the 1942 Agricultural Conservation Program and for the 1942 Sugar program.

District sugar beet allotment committee mailings of official letter correspondence and official forms under the Government frank are permissible. A report showing the number of pieces and weight in ounces of mail matter transmitted free of postage shall be furnished monthly to the county agricultural conservation committee, and such number shall be added by the county committee to the number to be shown in its quarterly report of material mailed.

Prepare Form NCR-County No. 26A in duplicate. Forward original to State office and file the copy in a folder marked "1942 NCR-County No. 26A."

Part X. FILING ASSOCIATION VOUCHER FORMS AND FISCAL RECORDS

The association voucher forms and fiscal records of the current program shall be securely fastened in manila folders with Acco fasteners and kept in standard file cases. All forms, supporting papers, documents, and fiscal records shall be assembled by months in two separate groups; one group to contain all forms and supporting papers pertaining to the submission of the monthly expense vouchers and the second group shall contain all copies of receipt forms, supporting papers, and bank records.

VOUCHER AND SUPPORTING FORMS

The forms listed below shall be assembled in the following order and securely attached to the inside front cover of a manila file folder with an Acco fastener. (It is suggested that each county office secure a supply of extra heavy weight, three position, letter size, angle tab, manila file folders for use in filing the association forms.)

1. Form ACP-8a (approved copy returned by the State office).
2. Memoranda in support of entry in line 1 (c) of Form ACP-8.
3. Form ACP-37 (copy, if any).
4. Form ACP-9 (approved copy returned by the State office).
5. Copies of invoices and supporting papers (if any).
6. Form ACP-10 (approved copy returned by the State office). If more than one sheet of Form ACP-10 is used, the original sheet number order shall be used.

Forms ACP-21 shall be securely attached to the inside back cover of the same folder used for filing the Form ACP-8a and related forms. It is suggested that the Acco fastener used on the inside back cover of the folder be placed about one inch below the Acco fastener used on the inside front cover in order to make the folders file more evenly. Only the forms pertaining to 1 month shall be included in one folder. The month to which the forms pertain should be plainly printed on the folder tab. County office copies of Forms ACP-8a, ACP-9, and ACP-10 should be retained in the file until the approved

copies are received from the State office, at which time the county office copies shall be destroyed.

RECEIPTS AND BANK RECORDS

All forms and supporting papers pertaining to receipts and bank records should be assembled in the following order and securely attached with an Acco fastener to the inside back cover of a manila folder.

1. Form NCR—County No. 17 (copy).
2. Monthly bank statement.
3. Form ACP-11 (approved copy returned by the State office). If more than one sheet of Form ACP-11 is used, the original sheet number order shall be retained.
4. Form ACP-12 (copy).
5. Copies of court orders or supporting explanatory documents.
6. Bank deposit slips: The bank deposit slips should be arranged numerically for the month with the deposit slip bearing the lowest number on the bottom. (The completely signed county office copies of Forms ACP-11 retained in the file pending receipt of the approved copy from the State office should not be destroyed but should be kept in a safe, easily accessible place in the association's file.)

All canceled checks pertaining to the month should be arranged in the same order as the names appear on Form ACP-11 and securely fastened by the use of brads to the inside front cover of the manila folder containing the receipts and bank records. Check stubs should be kept in a safe, easily accessible place in the association's files.

PART XI. PROCEDURE FOR HANDLING PROTEIN ANALYSIS FEES

Fees received for protein analysis shall be deposited in the regular account and shall be shown on Form NCR—County No. 23, and on line 1 (c) of Form ACP-8. Form CL-2 shall be issued as a receipt to each applicant for a wheat loan who pays for protein analysis.

Statements from laboratories for protein analysis shall be handled as any other miscellaneous claim on Form ACP-9.

Part XII. ANNUAL LEAVE AND WORK WEEK FOR REGULAR OFFICE EMPLOYEES

ANNUAL LEAVE

Leave shall be granted to each *regular* office employee and the rules hereinafter set forth shall govern.

1. Leave of absence with pay shall be granted only to **regular** office employees of county agricultural conservation associations. A regular office employee means a person employed by the county committee who has worked in the office of the association and established a **base period** consisting of at least 120 days during a period of 6 consecutive calendar months.

2. If a regular office employee is absent from the office for a continuous period in excess of 90 days in a leave-without-pay status, the previously established base period will be lost and it will be necessary to start a new base period on the day of returning to duty.

3. Leave of absence with pay shall be earned at a rate of 1 day for each calendar month in which 20 days' service or more have been

performed, provided that any days for which the employee was granted leave with pay, or leave without pay because of illness, shall be considered as a part of the minimum requirement of 20 days' service each month.

4. Leave of absence with pay shall not be granted in advance of being earned. Although leave may be accumulated while establishing the base period, these days cannot be taken as leave with pay until after the 6-month base period has been established.

5. Leave of absence with pay shall not be earned during any calendar month in which the employee's period of service is less than 20 days.

6. The minimum amount of leave of absence granted must not be less than one-eighth of a day.

7. Leave of absence with pay may be accumulated in an amount not to exceed 12 days.

8. Leave of absence with pay may be taken on a legal holiday.

9. Annual leave records shall be maintained by the secretary on Form NCR-County No. 24, in accordance with instructions printed on the form.

10. Each day of leave granted and taken under these regulations should be clearly indicated "Leave with pay," "Leave without pay, illness," or "Leave without pay," on Form ACP-21 for the individual.

11. In no case may leave be granted to a person who is a member of a county or community committee regardless of the work which a committeeman may perform.

WORK WEEK

A work week in the association office shall consist of 5½ days and regular office employees shall be paid for a full week's service (6 days), provided such employees were in a pay status on the morning of the half day.

The entire force of regular office employees may be permitted to work only one-half of a designated day (any 1 of the 6 workdays), in which case the county office will be closed for the general transaction of association business that half day. In all counties where the office is to be closed one-half day each week, it shall be the same half day each week and due notice of such closing shall be given to all interested persons and to the press of the county, and a notice to that effect posted in the county office and outside the main entrance thereto. Or the committee may designate certain days when certain regular office employees will work only one-half day so as to keep from closing the office.

Part XIII. CARE AND DISPOSAL OF ASSOCIATION PROPERTY

The chairman of the county committee will be held generally responsible for the proper use and protection of any and all property which may come into the custody of or control of the association.

Under the procedure herein provided, county committees are authorized to exchange typewriters, adding machines, and other equipment in part payment for new machines and equipment, and to sell or destroy certain property, subject to the prior approval and authorization in writing of the State committee.

In the solicitation of bids for the exchange of typewriters or other machines and equipment, cash offers as well as trade-in offers must be solicited and if the cash offer for any article exceeds the exchange offer, the cash offer shall be accepted and the money received for such sale shall be reported as a collection on line 1 (c) of Form ACP-8 and on NCR-County No. 23 in accordance with existing procedure.

Association property no longer serviceable, or property which is not being or cannot be used in the work of the association, may be sold after condemnation or valuation by the State committee; such condemnation or valuation must be in writing and contain a description of the article or articles condemned or valued, including the serial number, date of purchase, the original cost, and the price at which the same may be sold, or if the condemned property has no resale value, the authorization may permit its destruction. The original copy of such authorization must be on file in the county office and a copy forwarded to the State office, attention Administrative and Fiscal Section.

Association property which has been condemned and is offered for sale shall not be purchased, either directly or indirectly, by a present or former committeeman, officer, or employee of the association. No committeeman, officer, or employee shall appropriate for his own use any article of association property which has been ordered destroyed.

Where items of equipment have been lost, a statement by the person losing the equipment and the circumstances of its loss should be secured by the chairman. If it may be found from the report that the loss of the equipment was not due to the carelessness of the individual, such a statement should be attached to the next inventory with reference thereto on the inventory itself. If the loss of any item of equipment was due to the carelessness of the individual, the market value of the item at the time of its loss should be collected from the individual and deposited by the treasurer into the association's account. An explanation of such collection should appear on NCR-County No. 23, Summary of Collections.

Items of equipment (valued in excess of \$100) purchased by the county committee for use in servicing steel bin corn shall be plainly marked "Property of the United States Government" and so identified on Form NCR-County No. 21 in order that a special check may be made of these items by the auditor at the time of inventory verification. No property purchased for use in servicing Commodity Credit Corporation corn, the purchase price of which has been entered on NCR-County No. 26, shall be sold, rented, loaned, or disposed of in any manner without the prior written approval of the Director of the North Central Division. The chairman of the county committee should note that the Government will look to him for the proper use and protection of this property.

No property of the association, regardless of its value, may be sold, exchanged, traded in as part payment, condemned, or destroyed except as provided herein.

Part XIV. PROCEDURE FOR SUBMITTING CLAIMS AGAINST THE COUNTY ASSOCIATION INDEMNITY FUND

The indemnity trust fund for county agricultural conservation associations (hereinafter referred to as "indemnity fund") was established for the purpose of indemnifying the United States, its disbursing officers, and county associations, etc., for certain losses sustained in the operation of general farm programs administered through the association.

The following types of losses are covered by the Indemnity Fund:

1. Losses due to failure of officers, committeemen, or employees to fully discharge the duties required of such office or employment.
2. Losses due to misdelivery or misuse of association funds (including United States Treasury checks) or other intangible property.
3. Losses due to failure to maintain association books, records, or other property in safe keeping.

In case an association sustains a loss covered by the Indemnity Fund and wishes to submit a claim against the indemnity fund, the following information shall be forwarded to the State committee:

1. A statement in detail of all the known facts relative to the loss, together with complete information on all efforts made to recover the loss. This statement must be signed by the chairman and treasurer of the county committee.
2. A statement signed by an officer of the bank in which the association funds are kept in case bank records pertaining to the loss are involved.

Upon receipt in the State office of the information pertaining to a loss, the State committee will review all the facts in the case. If, upon review of the facts involved, the State committee approves the claim, such approval shall be signed by a member of the State committee and forwarded with the association's statement and claim to the North Central Division.

In case a claim against the indemnity fund has been paid to the treasurer of an association and the amount is subsequently recovered, in whole or in part, the amount so recovered shall be forwarded to the North Central Division in the form of a cashier's check, postal money order, or draft, drawn payable to the order of the Treasurer of the United States, together with a complete statement regarding the collection.

Part XV. DELIVERY OF UNITED STATES TREASURY CHECKS

The function of delivering Treasury checks is vested in the Division of Disbursement, Treasury Department, and in general all checks are delivered by that Division directly to the payees. The method by which the association treasurer is authorized as an agent of the Chief Disbursing Officer, Division of Disbursement, to deliver checks to farmers was agreed to by the Secretary of the Treasury as an aid in the administration of the farm programs. Consequently, the instructions issued by the Division of Disbursement must be carried out explicitly.

Note.—Typing the address of the payee on the face of the check is not permitted. No data or notation of any sort is to be typed, written, or otherwise placed on the face of a check after it has been issued by the Division of Disbursement, Treasury Department.

The treasurer, for his own protection, shall deliver no check to any person not personally known to him until the person has supplied adequate and reliable proof of his identity, such as auto driver's license, registration card, or tax receipt, or until the person's signature has been compared with his signature on file in the county office.

For instructions on handling cases involving undelivered United States Treasury checks, lost United States Treasury checks, deceased or incompetent applicants' claims and refunds, see APS—County 1, issued May 24, 1941.

It is advisable that the treasurer of the association maintain an adequate supply of Treasury Department window envelopes at all times. A supply thereof may be obtained by writing directly to the assistant disbursing officer of the regional disbursing office or to the State committee.

FORM ACP-127—NOTICE OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATION EXPENSE DEDUCTION

A copy of Form ACP-127 shall be delivered or mailed to each applicant under the agricultural conservation program when his check is delivered or mailed to him. When checks are delivered in person to applicant-payees, Form ACP-127 shall be delivered at the same time. Where checks are mailed to applicant-payees, Form ACP-127 shall be enclosed with the check. It should be noted that Form ACP-127 is not required in connection with checks issued under the Sugar Beet Program. A copy of this form is also to be delivered or mailed to each applicant who has earned a payment but who does not receive a check because the total amount of such payment is issued to an assignee or is applied against such applicant's indebtedness to the United States Government.

In the space provided, enter the percentage deducted for association expenses as shown on the related application for payment.

The space beneath the association expense notice on Form ACP-127 is to be used for the entry of information relative to assignments, as explained below, and for the signature of the chairman of the committee. The name and address of the association and the name of the association chairman shall be written, typed, or stamped on the form.

Form ACP-127 is to be delivered to every applicant whose name appears on the continuation sheets as payee or assignor. Form ACP-127 is not to be delivered to assignees.

Where an applicant has assigned his entire payment, that is, the name of the applicant in a particular case appears on a continuation sheet in the "assignor column" and does not appear as applicant-payee for the same serial number in the "payee column," enter on the form beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being paid to -----, his assignee.

The county committee should not recognize an assignment where the committee believes such assignment was obtained by duress or threats to do bodily harm to or cause some loss, damage, or detriment to be suffered by the assignor. Mere refusal to make advances of cash or supplies to finance making a crop unless the advances are secured by an assignment of a payment shall not be considered as a "threat" in this connection, unless the person so refusing had theretofore promised to make such advances and such promise was not conditioned upon the assignment of the payment. However, refusal of the landlord to permit a tenant to continue on the farm under an existing lease or operating agreement if the tenant does not execute an assignment in favor of the landlord may be considered as a "threat."

Where the entire net payment due an applicant is withheld in liquidation of an indebtedness enter beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being applied toward the settlement of his indebtedness.

Where a part of the net payment due an applicant is withheld in liquidation of an indebtedness, that is, the name of the applicant appears on said continuation sheet in the "assignor column" and also appears as applicant-payee under the same serial number in the "payee column," enter beneath the notice a statement to the effect that \$----- of his payment is being applied toward the settlement of his indebtedness.

In all types of cases the notices are to be delivered in person or by mail when the applicable continuation sheet is received. For priority rights in connection with handling set-offs and assignments, see NCR-523.

Part XVI. QUARTERLY REPORTS OF MATERIAL MAILED FREE OF POSTAGE UNDER THE FRANKING PRIVILEGE

In accordance with the provisions of Memorandum No. 824, Revised, issued July 26, 1939, by the Secretary of Agriculture, in which he quotes section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940, as amended by the Deficiency Appropriation Act, approved June 30, 1939, it is required that each county association file quarterly with the State committee reports showing the number of pieces and the total weight in ounces of mail matter by classes transmitted free of postage during such quarter. This report shall show the following classes of mail:

1. Matter in form of post cards to which 1-cent rate would apply if subject to postage.
2. Letters and other matter to which letter rate would apply if subject to postage.
3. Printed or duplicated matter and supplies weighing up to 8 ounces, to which third-class rate would apply if subject to postage.
4. All matter weighing over 8 ounces and less than 4 pounds to which fourth-class rate would apply if subject to postage. (Material weighing 4 pounds and over requires the payment of postage.)

The chairman and secretary of the association will certify at the end of each quarter that nothing was transmitted through the mail

free of postage by the association in violation of the provisions set forth in section 6 of the Treasury-Post Office Appropriation Act, approved May 6, 1939, as amended.

Unless an arrangement can be made with the local postmaster to weigh all mail by classification, it will be necessary for the association to purchase suitable scales. In any case, it will be necessary for the secretary, chief clerk, or office manager to count or to have counted each piece of mail to be mailed free of postage.

The above-mentioned section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940, as amended, requires that there shall not be transmitted through the mail, free of postage, any book, report, periodical, bulletin, pamphlet, list, or other article or document (except official letter correspondence and certain matter described in the statute) unless a request therefor has been previously received for such mailing. Any written request or recorded oral request made by a person indicating that he desires publications or information pertaining to the farm program administered through the association will be regarded as a request that under the terms of the act, will permit the mailing to him under the franking privilege of such farm conservation program information. It is not necessary to receive requests from committeemen or association employees in order to make permissible the mailing under penalty privilege to them of any report, bulletin, pamphlet, or other article or document necessary in the conduct of association business.

In order that the association mail may be delivered with a minimum of delay it is important that the association mailing lists should be kept current. For instructions on "Correction of county association mailing lists" see Mis. 40-16 issued October 24, 1939, and memorandum dated September 6, 1940, Re: "Correction of mailing lists."

Whenever requests to postmasters are made for corrected mailing lists, the request should clearly indicate to the post office that **the corrected addresses must be mailed to the association office address.**

Mailing commodity loan samples.—The use of the franking privilege by county committees in mailing samples of corn and wheat to State offices for inspection purposes in connection with corn and wheat loans is governed by the following rules:

1. Samples of corn and wheat may be mailed under frank in individual packages not weighing in excess of four pounds. However, when the weight of a single package is in excess of 4 pounds, the fourth-class postage rate will apply, as provided by section 618 of the Postal Laws and Regulations.

2. There is no limitation on the number of individual packages not weighing in excess of 4 pounds which county committees may mail under frank in 1 day. Each package is considered a separate and distinct transaction and as such has no relation to any other package containing samples of corn or wheat. However, samples representing a particular lot of grain in excess of 4 pounds may not be divided into parcels weighing less than 4 pounds to evade payment of postage at the fourth-class rate.

3. If, for convenience, it is found desirable to mail as one package two or more individual parcels containing samples of corn or wheat, the franking privilege is available for the mailing of the package so long as the total weight is not in excess of 4 pounds.

4. Corn and wheat loan "Work sheets" may be enclosed with the samples mailed under frank by county committees.

Part XVII. ANNUAL REPORT TO THE BUREAU OF INTERNAL REVENUE OF THE TREASURY DEPARTMENT ON SALARIES RECEIVED BY EMPLOYEES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

Since salaries or wages of committeemen, officers, or employees of the county agricultural conservation associations are taxable as income by both State and Federal Governments, it will be necessary that these salaries or wages for the calendar year 1941 be reported to the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C., and to the respective State taxing authorities, if required, not later than February 15, 1942.

Such reports shall be prepared on Treasury Form 1099 for each committeeman, officer, or employee receiving from the association during the calendar year salary or wage payments of \$750 or more, if single, or \$1,500 or more, if married. Form 1099 should be prepared in quadruplicate; the original and first copy to be forwarded by the association directly to the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C., the second copy to be given the individual, and, if required, the third copy should be forwarded to the proper State taxing authority.

A supply of Treasury Forms No. 1096 and 1099 may be obtained from the Collector of Internal Revenue in their respective districts or from the State office.

Treasury Forms 1099 are to be completed as follows:

1. To whom paid (full name and home address; name to be shown in this order: Christian name, middle name, surname).
2. Amount paid in salaries or wages. (If single, \$750 or more; if married, \$1,500 or more. Note that December salaries earned during the previous year and paid in January during the current calendar year should be excluded and that salaries earned in December of the current calendar year and paid in January of the following year should be included. Travel allowance is not to be included on Form 1099.)
3. Single or married. (To be indicated for all persons reported; if status cannot be ascertained, state "unknown" and listed as single.)
4. By whom paid. (In all cases it will be (name of county) County Agricultural Conservation Association.)

The Treasury Form 1096 is a summary transmittal for the individual reports on Forms 1099, and each reporting association will execute and forward one Form 1096 for transmittal of Forms 1099 to the Commissioner of Internal Revenue, Returns Distribution Section, Washington, D. C. These forms should be forwarded as indicated herein and should **not** be sent to the State office.

ADMINISTRATIVE APPROVAL

This procedure for the organization and operation of county agricultural conservation associations in the North Central Region is issued with the approval of the Administrator, effective **November 15, 1941.**

HARRY N. SCHOOLER, *Director,*
North Central Division,
Agricultural Adjustment Administration.

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